

FILED '09 JAN 20 15:07 USDC-ORE

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

ELAINE BEAM,)	
)	
Plaintiff,)	
)	Civil No. 07-6035-TC
v.)	
)	ORDER
UNITED STATES GOVERNMENT,)	
et al.,)	
)	
Defendants.)	
)	
v.)	
)	
ERIC BEAM, et al.,)	
)	
Third Party Defendants.)	
_____)	

Magistrate Judge Thomas M. Coffin filed Findings and Recommendation on October 17, 2008, in the above entitled case. The matter is now before me pursuant to 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). When either party objects to any portion of a magistrate judge's Findings and Recommendation, the district court must make a de novo determination of that portion of the magistrate judge's report. See 28 U.S.C. § 636(b)(1);

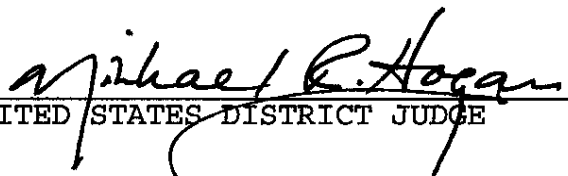
McDonnell Douglas Corp. v. Commodore Business Machines, Inc.,
656 F.2d 1309, 1313 (9th Cir. 1981), cert. denied, 455 U.S. 920
(1982).

Plaintiff has timely filed objections. I have, therefore,
given de novo review of Magistrate Judge Coffin's rulings.

I find no error. Accordingly, I ADOPT Magistrate Judge
Coffin's Findings and Recommendation filed October 17, 2008, in
its entirety. The United States' motion for summary judgment
(#76) is allowed. A judgment against Floyd W. Beam and Elaine
M. Beam and an order for judicial sale, in the form(s) proposed
by the United States, will be entered by the clerk of court.

IT IS SO ORDERED.

DATED this 20th day of Jan., 2009.


UNITED STATES DISTRICT JUDGE